Payment of Zakat to non-Muslims in the light of Islamic Shariah

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Abstract:

This study revisited the literature to find answer to an important question that whether Zakat could or could not be paid to the non Muslims? There are different arguments in favor of giving the Zakat to the needy Dhimmies (non Muslims) in an Islamic State. After reviewing Islamic teachings, laid down in holy Quran and Sunnah, the practices of pious Caliphs, in the Islamic History, views of different Islamic schools of thought and the opinion of modern Islamic jurists, the study found that Quran and Sunnah allowed the payment of zakat to the Al-Muallaf-al-Qulub (poor non-Muslims and those, whose hearts are to be inclined). However, there are differences in the opinion of various Islamic schools of thought. For example, according to Maliki and Zaidi schools of jurisprudence it is lawful to give Zakat to the non-Muslims, where as Shyafee school of thought hold opposite opinion and does not allow the payment of Zakat to the non-Muslims. The modern Islamic jurists Muhammad Shaltut, Mustafa Al-Zarka, Taha Jabir, Syed Abual Aa la Maududi, Imam Khumany of Shia School of thought etc, argue that since modern states have become welfare states, it is therefore allowed to use zakat for the well-being of citizens including the non-Muslims. The recommendations given in this study are multidimensional that we will not only help the poor non-Muslims but also complement to eradicate poverty and reduce income inequality in Muslim countries

Introduction:

Allah created all in the universe and made it subservient to man. Man himself was commanded to serve each other and made his sustenance and survival mutually dependent on each other.

Islam is the everlasting religion for mankind. It is the most favorite and most loved *Deen* (religion) by God. Hence it is suitable for all places and times.

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Islam is a religion of mercy to all people, whether they are followers of Islam or not. It is reality Islam is a complete way of life.

Allah Says in the Holy Quran,

"We sent you (Muhammad) not, but as a Mercy for all creatures (to world)."[1]

Dr Saleh al-Ayed (2010) wrote, "When a person analyzes Islam with an open mind, the Mercy mentioned in this verse will definitely become apparent. One of the aspects constituting an epitome of this mercy is the way the legislation of Islam deals with people of others faiths. The tolerant attitude of Islam towards non-Muslims, whether they are those residing in their own countries or within the Muslim lands, can be clearly seen through a study of history of Islam".[2]

Abdullah Yusuf Ali (1951) a great Mofisir of Quran, wrote on this topic, that:

" There is no question now of race or nation of a "Chosen People" or the "Seed of Abraham"; or the "Seed of David"; or of Hindu Arya-varta; of Jew or Gentile, Arab or Ajam (Persian), Turk or Ta'jik, European or Asiatic, white or colored, Aryan, Semitic, Mongolian, or African, or American, Australian, or Polynesian, Malaysian or Chinese and etc. "To all men and creatures other than men who have any spiritual responsibility the principle universally apply".[3]

Equality, Justice and Welfare: The Cry of Islamic teachings:

All the teaching of Islam and Quran are based on the respect of religions and respect of humanity. All of them are equally as respectful as Islam itself. The teachings of Islam about the welfare of the Human beings and especially to help the poor and needy persons are very clear, to attempt and to establish total equality among people without any religious discrimination.

Allah (SWA) says in the Holy Quran,

"Those who recite God boo keep up prayer and spent some thing (in charity) both secretly and openly from whatever. He has provided for them, may hope for business which will never slacken, so that He may reply them their wages and grant them even more out of his bounty. He is for giving, appreciative (service)"[4].

In this Qur'anic verse it is narrated for the believers of Allah (the man of God) "that they ever seek to get closer and closer to Allah ("through Regular Prayer") and in doing so, is moved more and more to practical charity for his fellow creatures. He is not ashamed of his charity ("openly"), but he does not do it to be seen of men ("Secretly"): he just does what is necessary for his fellow creatures whether it is made public or not".[5]

The modern scholar of Islamic jurisprudence, Muhammad Shaltut, observed in his book, Al-Islam that "Islam has declared mankind as a single unity and a requirement of that unity is the equality of all human beings in respect of their rights and obligations, which is also the only way for establishment of justice. Justice being the overriding objective of Islam cannot be achieved without equality".[6]

It means there is no discrimination about the Muslims and non-Muslims in his mind. Just he looks the human beings as a creation of God, he believes on equality and justice in every aspect (field) of life.

A well-known Shiah scholar Murtaza Mutahhari (1985) has characterized the Quranic vision of equality of Muslims and non-Muslims as one of positive, rather than negative equality and takes, "no account of natural distinctions among individual" and deny their acquired distinction in order to establish equality. Positive equality means "creation of equal opportunities for all Muslims and non-Muslims and denial of imaginary and unjust distinction in the human beings."[7]

The Meaning of *Zakat* and *Sadaqah* in the light of Islamic *Shari'ah*:

Meaning of Zakat:

The word Zakat, literally means 'Growth' or 'Increase' and also 'purity' as in the, Quranic phrase "*Qad aflaha man tazakka"*.[8] This means, "Verily the pure one prospered". As such this religious obligation which is also an important instrument for social justice, has been named *Zakat* **"**with respect to the first meaning of the word because it gives rise to prosperity in this word, and growth of religious merit, (thawed) in the next; and with respect to the second meaning, because its payment purifies from sins".[9]

Mr,Thomas Ballantine Irving (1979), narrated the meaning of *Zakat* in his book, "The Quran basic teaching", he writes that, "*Zakat***,**(literally "growth and Purification) is a compulsory monetary contribution paid by every Muslim possessing more than certain amount of wealth. This results in the transfer of resources from the rich to the poor and to other welfare activities".[10] Shaykh, Shawkat Husayn (2010), regrets about *Zakat* in his research article, that, "Payment of *Zakat* 2 ½ % is one of the fundamental duties of a Muslim. The State is responsible to collect *zakat* and make arrangements for its distribution. Non-payment of it is tantamount to waging war against the State. The Caliph Abu Bakr (RA) subjugated by force all those who refused to pay it".[11]

Meaning of *Sadaqah*:

According to Irving, et all. (1979) "*Zakat* is third pillar *(rukan)* of Islam. The term *sadaqa* (pl.Sadaqat) also occurs in the Quran and in corporate *Zakat* (9:60) *Sadaqa* or charity, is of two kinds: (a) *Sadqah* a *tatawwu'* (voluntary contribution) and (b) *Sadqah mafruda* (obligatory contribution)".[12]

Dr. Abdul Aziz bin Muhammad, (1993) says about this technical terminology, that "in other words, while every *Zakat* is *Sadaqah* only the *sadaqah* which is *fard* (Obligatory) is *Zakat.* The word *Sadaqah* which comes from the root word *"Sidq"* means 'Truth" or trust worthiness".[13]

Difference between *Sadaqah* and *Zakat:*

In the terminology of *Fiqh* (Islamic Shari'ah, jurisprudence) there is a clear distinction between *Sadaqa* and *Zakat*, as *sadaqa* generally refers to any kind of charity which is given whereas *Zakat* signifies the obligatory contribution which every "well-off" Muslim *(Sahib-al-Nisab)* has to pay to the Islamic state, in absence of which individuals are required to distribute the Zakat among its beneficiaries".[14]

Although *sadaqah* is not an obligatory duty like zakat, the Quran has given great importance for it. Emphasizing the payment of *sadaqah*, the Quran goes to the extent of declaring, Allah (SWT) Says in the holy Quran,

"You will never attain piety until you spend of what you love." [15]

A well renowned scholar, Al-Sayyid Qutub (1953), describes in his book, he writes that, "The rich are obliged to contribute as much as is sufficient to meet the necessities of the needy.... There is no restriction or condition except that it should be sufficient for their needs".[16] The guidance of the Quran to the believers of Allah, as to "*what they should give (spent) in the way of Allah"* is 'the superfluity.'[17]

Views of Scholars about the payment of *Sadaqah* and *Zakat:*

Most of the scholars' views are positive on this ground reality so far, as meeting the needs of non-Muslims from the funds of *sadaqah* are concerned. The Hanafi Ullamas, position is same, the writer of a Shari'ah book of al-Hidayah states, that, "Our doctors (scholars) base their opinion / regarding this point on the precept of the Prophet (PBUH), who has ordained that alms should be bestowed upon persons of every religion indiscriminately. And they also argue that had not there been the Prophet's directions to *Mu'adh,* bestowing of *zakat* on *Dhimmis* (non-Muslims) would have been deemed legal".[18]

So we can say that the Hanafi Ullamas' view is very clear, that "it is a duty of government to collect *sadaqah* along with *zakat* and thus distribute it among the poor and needy people Muslims and non-Muslims".[19]

Imam Ibn Hazam narrated about on this topic that, "If the funds raised out of *zakat* and *sadaqah* run sufficient to meet the needs of the poor, the State can impose other taxes to realize funds for this purpose (for the welfares of the public)". [20]

Allah (SWA) says in the holy Quran regarding to the rules of *zakat* and *sadaqah*, and emphasizes that it is,

"The needs of those who are economically hard-pressed and unwilling to ask for help out of self-respect should be given priority".[21]

This denotes that *Sadaqah* or *Zakat* when practiced, create the necessary bond or trust between the haves and have-nots.

Allah (SWT) says in the holy Quran:

"And those in whose wealth is recognized right (haqq mal'um) for the needy

Who asks and him who is prevented (for some reason from asking)" [22]

Abdullah Yusuf Ali (1951), explains about these verses, that, "The true charity consists in finding out those in real need, whether they ask or not. Mostly frequently those who ask are idle men who insolently wish to live upon others bounty. But all cases of those who ask should be duly investigated, in case a little timely help may set the earning on the way. But the man with wealth or talent or opportunity has the further responsibility of searching out those in need of his assistance, in order to show that he holds withal as a trust for the service of his fellow creatures."[23]

Nawab Hayder Naqawi (1981), writes in his book," Ethics and Economics", in favor of non-Muslims, that, "it is clear that these funds are to be spent primarily to relieve people from immediate hardships without creating a class of social parasites".[24]

So "it is the duty of every Muslim who owns more than the exempted minimum to pay zakat upon it, it is the duty of an Islamic state (government) to collect it and to disburse it according to the manner and for purposes prescribed by the holy Quran and in the Islamic *shari'ah.*"[25]

A well renowned Muslim political scholar and writer, Najatullah Siddiqi (1978), narrates in his book, *"Islam Ka Nazariyyeh Milkiyyat"* (urdu) he explains that, "The guardianship, mentioned in the above traditions, (Hadith) is of a general nature which necessarily implies the fulfillment of basic needs"[26]. Ali ibn Abd-Al-Malik Al hindi (1567), describes in his Hadith collection, *"Kanz al-ummal"* ,he writes, "That in another Hadatih the Prophet (pbuh) is reported to have told:

"The son of Adam has basic rights for three things a house to live in, a piece of cloth to cover his body, a loaf of bread and water". [27]

In the above traditions (Hadith) there is no reference to a particular community. By referring to 'the son of Adam' any ambiguity in defining the scope of these traditions has been removed. Thus it is obvious that the Islamic State is bound to provide for the basic necessities of its people irrespective of their religion.

When we study the Hadith and the teaching of Islam and Holy Prophet Muhammad (PBUH), we will come across a plenty of examples of protection of

the rights of non-Muslims. The Holy Prophet Muhammad (PBUH) spent all his life living among the non-believers of Makkah, hypocrites of Madina, Jews and the Bedouins of deserts. Therefore, it is almost important to follow in the light of historical facts and figures that how Holy Prophet Muhammad (PBUH) treated with the non-Muslim "Dhimmies" and how he protected their basic human rights during his period. There are examples of the rights, which holy Prophet gave to them in the books of Holy Quran, and practicable life in the shape of (Hadith).

Rights of Non-Muslims in Islamic Shariah:

According to Basri (2010), such examples are not found anywhere in the history of the whole world. In the Islamic Shariah, (Fiqa) the thinkers of Islam have given unlimited kinds of rights. To limit them, there are two important types:

1- Rights of God and the

2- Rights of human beings.

In the Islamic Shariah, the rights of (human beings) the Muslims and non-Muslims are very clear which are as under: "Freedom of belief, freedom of the construction of the places of worship, protection of life and wealth, right of habilitation, freedom of speech and writing etc. During the period of our Holy Prophet, besides these rights, there were unparalleled example of our Holy Prophet's treatment with the non-Muslims religious freedom and kind consideration for them".[28]

Dr. Abdur Rahman (1979) wrote in his book, "Non Muslims under Shari'ah" [Islamic Law] that, "The Quran and the Sunnah, the holy text of Islam, enjoin upon all Muslims to treat non Muslims in a fair manner, with kindness and justice. Apart from the rights and obligation involving worship (Ibadah), they are equal to Muslims with respect to all other Rights and Obligations related to social life and the rights of citizens"[29].

As-Sayyad Sabiq (1986) writes in his very famous book "Fiqh us-Sunnah alms tax and fasting", he narrates that, "such are the people blessed by Allah and given his mercy those who believe in him, who take care of each other through sport and love, who exhort fairness and restrain led behavior, who have strong ties with Allah through prayer, and who strengthen their mutual relations through Zakat"[30].

In other place in the holy Quran Allah (swa) says,

"Those people, who if we give them power in the land, perform regular prayers and pay regular Zakat (charity), and enjoin kindness and forbid wrong (inequity)."[31]

The main objective of this Quranic verse is, "enjoining the right and forbidding the wrong" is an essential duty of the Muslim Ummah and one of the

main purposes for which it has been raised. Giving Zakat is therefore, one of the reasons for which the righteous are given authority on earth.

The Recipients of Zakat in Islamic Shariah:

Both in the holy Quran and Hadith of last prophet Muhammad (PBUH) and in the Islamic Shariah there are eight categories of the beneficiaries of Zakat, which Allah specifies in the Quran. Allah (SWT) says in the holy Quran, that,

"The Alms are only, for the poor and the needy, For those who collected them, for those who hearts are to be reconciled, for the freedom of those who are captives and in debt , for the cause of Allah and for the way farers ; [it is] a duty imposed by Allah . Allah is the knower of full knowledge and the wise".[32]

Dr. Zaim (1985) has translated and briefed about this Quranic verse; he writes that it is a duty of the Muslims to spend Zakat for the benefit of:

(a) The poor.

(b) The needy. (Miskin)

(c) For those who are appointed to collect it.

(d) For Islamic propagation.

(e) For freeing the slave.

(f) For the indebted.

(g) Those on the way of Allah.

(h) Way farer". [33]

Zakat and all kinds of alms are collected by the Muslims for disbursement to the poor needy people according to the above eight categories, which are narrated in the Holy Quran by almighty Allah.

In my view, that Zakat is the proper disbursement and not the redistribution of wealth and property. It has been decreed by Islam for disbursement among the above eight categories under the Islamic shari'ah, in order to establish equality economic and social justice among the wealthy (rich) and poor needy peoples, Muslims or non-Muslims without any racial discrimination in the society.

Giving Charity (Alms) to the non-Muslims in the funds of Bait al-Mal of Muslims:

Almost all Muslim jurists are unanimous in their opinion that, "Muslims as well as non-Muslims are to be treated equally in their rights to be looked after from the Bait al Mal funds in Islamic shari'ah".[34]

Their arguments are based on the following incidents:

1. It is reported by Abu Ubaid from Saaid Bin Al-Musayyab; "The messanger of Allah (SWT) gave charity to the families of Jews since it is permitted for them."[35]
2. Imam Muhammad, the pupil of Imam Abu Hanifa, had reported that Prophet Muhammad (PBUH) sent some valuable to the people of Mecca to be distributed among the poor people during the period of famine."[36] They were idolaters and were engaged in fighting against Muslims. The Dhimmies were far better than them.
3. During the reign of Caliph Abu Bakar, (RAA) Khalid Bin Walid recorded among the terms of his treaty with the people of Hirah that, "If there were any old man incapable of doing any work or has been struck by some calamity or he was rich then became a pauper, he must be exempted from the payment of Jizyah and that he should be maintained from the Bait al Mal of Muslims".[37]
4. Ummar Bin Al- Khitab (RAA), the second Caliph, saw some Christian lepers while returning from Damascus. He ordered that "they should be given Sadaqah (charity) and stipends from the public treasury."[38]
5. Caliph Ummar (RAA) also took a poor Jew to the Bait al Mal and ordered an official to fix maintenance allowance for him and other people of his kind."[39]
6. Abu Ubaid Qasim Bin Salam had narrated that "Umayyad Caliph Ummar Bin Abd- al- Aziz (RA) wrote to Adi Bin Artat, his official in Basrah, to look after the affairs of the Dhimmies, particularly those who were old and weak and had no means of income. They should be given maintenance from the Baital Mal of the Muslims."[40]

These are significant evidences in Islamic history that, in the Islamic Shari'ah, non-Muslims (Dhimmies) are entitled for the equal support from the funds of Bait al Mal, which may include revenues from the Zakat.

The second caliph, Ummar (RAA) often quoted this Quranic verse that,

"*Alms are for the poor, and the needy, and those employed to administer the (funds); for those whose hearts have been (recently) reconciled (to truth); for those in bondage and in debt; in the cause of Allah; and for the way fairer: (thus is it) ordained By Allah, and Allah is full of knowledge and Wisdom*."[41]

Imam Abu Yusuf narrated in his Book, "Kitab Al Khraj that "Umar (RAA) himself justified his position by referring to this Quranic verse".[42]

According to Dr. Abdur Rahman (1978), he says that Muslim and non-Muslims therefore, are equal before the law in every aspect. In Islam the distinction in the terms "Muslims" and "non-Muslims" merely remains one of Political administration and not of human rights. Since the Dhimmis are under Dimm-at-Allah, they enjoy complete religions, administrative and political freedom, a right guaranteed to them in return for their "Loyalty and payment of a

reasonable tax called '*Jizyah*' which will be utilized in the defense and administration of the state".[43]

In addition, a modern scholar, Muhammad Hashim Kamali, supported this claim "without any reference to their religious followings". [44]

As a researcher myself, I (Dr. Eshrat Hussain Basri) would like to express, my personal opinion is that any poor and needy non-Muslim can get the financial sport, facility, opportunity from the Zakat fund and alms (sadaqah) In the light of Islamic Shari'ah.

Payment of Zakat to non-Muslims In the Light of Islamic Shari'ah:

There are some different views giving of Zakat to the needy non-Muslims in Islamic Shari'ah. This is because Zakat is only contributed by Muslims only and the non-Muslims are exempted from it. Zakat is one of the five significant Islamic Principles. It must be given at the rate of 2 1/2 % by the Muslims from their annual savings. Although the non-Muslims are not contributed anything to it.

Proponents of Paying Zakat to non-Muslims:

Majority of the prominent scholars of the past and present are of the view that Zakat can be given to the non-Muslims poor and needy people in the Muslim state even today.

Imam Zafar who thinks that it is lawful to give Zakat to the poor and destitute non-Muslims (Dhimmis) in order to draw them closer to Muslims, they can still be recipients from the Zakat funds. Another group of jurists only allow the payment of Zakat to the poor non-Muslims (Dhimmis) when a poor Muslim recipient could not be found anywhere.

The following incidents speak in favour of giving Zakat to the non Muslims:

(a) "When the second Caliph, Ummar Bin Al Khatab, saw a Jew begging from the people, he asked him the reason for it. The Jew told him of his old age and inability to earn his bread but yet he still had to pay the Jizyah."[45]

(b) On hearing this, Ummar recited this verse from the Quran, "*undoubtedly the Zakat is for the poor and the destitute*."[46] Then he said, "*The poor mentioned in the verse are the poor Muslims and the destitute are those belonging to the people of the book.*"[47]

(c) According to Imam al Jassas, "this arrangement of Ummar refers to the lawfulness of giving Zakat to the non-Muslims".[48]

(d) Abu Jafir Muhammad bin Jarir tabari discussed in his renowned commentary of the Quran, Tafsir al Tabari , On the authority of Nafi that, he heared Akramah concerning the verse: "undoubtedly zakat is for the poor and the destitute", that the poor (Fuqara) among the Muslims should not be

called, the "destitute" (Masakin). The reference to the destitute is made in respect of the people of the book".[49] Therefore this verse about giving the Zakat includes also the non-Muslims.

(e) According to the View of Malki, and Zaidi School of jurisprudence, is that,"It is lawful to give Zakat to non-Muslims. It will make them well disposed to Islam and that they will not side with the enemies."[50]

However, Dr. Monzer Kahf, (1980) a prominent Muslim economist and counsel, argues:

"Verse 60 of *surat* 9 (At-Tawbah) does not confine the category of poor and needy to Muslims. Hence, it is evident that Zakat "may be given to Muslim as well as non-Muslim poor and needy". As for the payment of Zakat to non-Muslim poor and needy, I have to add that I had in mind Christians and Jews and whoever we treat similarly such as Hindus and Zoroastrians (as the Prophet, peace and blessings be upon him, said to treat them like the People of the Book) who live with Muslims peacefully. The permissibility is limited to this category".[51]

Dr. Monzer Kahf, (1980) suggest that, "Yet, having many people who qualify as poor and needy, we may resort to the following four criteria to help select between them: The degree of need, a starving person must be given priority.

1. The person's relation to the payer of Zakah: a relative is preferred over non-relative the Prophet, (PBUH) said: 'It is Zakah and a link [to the heart of a relative].' A neighbor is also given priority.
2. The degree of religiosity of the receiver: this is within the spirit of the advice of the Prophet (peace and blessings be upon him): 'and let your food not be eaten except by a pious person'.
3. Availability of other sources for a specific poor/needy. [52]

Sheikh, Yusuf Al-Qaradawi (1989), states, in his book *Fiqh Az-Zakah*, that the Hadith of Mu`adh Ibn Jabal (may Allah be pleased with him) when sent to Yemen does not stand in the face of the general implication of the verses. This opinion is supported by the practice of `Umar Ibn Al-Khattab. The Hadith *'It is to be taken from the rich among them and given to the poor among them'***,** has been interpreted to refer to the geographical area, i.e. from among the people of Yemen, though the phrase is also interpreted to refer only to Muslims. In other words, it is not a 'text' in this argument and Sheikh Al-Qaradawi prefers the permissibility of giving zakah to non-Muslims." [53]

Another scholarTawfiq Al- Shawi (1993) is also supportive of Qardawi conclusion, discussed above that, "there is basically no objection to the idea that non-Muslim citizens may also be required to pay the Zakat alongside with their fellow Muslims".[54]

Sheikh, Sayyed Sabiq (1986) (may Allah bless his soul) also gave preference to the opinion of giving *Zakatul-Fitr* to non-Muslims. He states in his book, *Fiqh As-Sunnah*: "Az-Zuhri, Abu Hanifah, Muhammad, and Ibn Shubrumah maintain that it's permissible to give *Sadaqah-e-Fitr* to *Dhimmis*, non-Muslims".[55] These arguments are based on this Quranic verse: Allah (SWT) Says in the Holy Quran.

"Allah allows you to show kindness and deal justly with those who did not war against you on account of religion and did not drive you out from your homes. Lo! Allah loves those who are just." [56]

Thus, it appears that the issue is controversial among scholars. The view of the majority is based on the general meaning of the Hadith prohibiting giving Zakat to non-Muslims, while the view of other scholars revolves around the generality of the Qur'anic verse on Zakat as well as the interpretation of the Hadith as referring only to some specific people. So, it is a decision of renowned jurists and Scholars that those non-Muslims have full rights to take Zakat from the zakat fund of Muslims in the light of Islamic Shari'ah.

Opponents of Paying Zakat to non-Muslims:

Some of renowned Muslims scholars of past and today hold view that it to be unlawful to give the Zakat to the non-Muslims from the Muslim Zakat fund in Islamic state or Muslim Country. Their opinion is based on the precept of the Prophet who directed Mu'adh to take *zakat* from rich Muslims for distributing it among poor Muslims.

Dr. Muzammil Hussain, Siddiqi (2010), former President of the Islamic Society of North America, Supporting the view of prohibition, states: "Zakat is a special charity and it should be given only to the poor and needy among Muslims". The Prophet (peace and blessings be upon him) is reported to have said: *"It (Zakat) should be taken from the rich from amongst them and should be given to the poor among them."* [57]

Dr. Sabahaddin Zaim, (1985) writes in his research article on "Resent Interpretations of the economics aspects of Zakat", he writes that "the payment of Zakat is a divinely ordinate act; it can be performed by a Muslim. Non-Muslims are not liable to pay Zakat".[58]

Imam, ibn Qudamah (1348) narrates in "Almowafiq" on giving Zakat to the non-Muslims that, "In spite of the above, there are still arguments made by some jurists belonging to different schools who insisted that Zakat should not be given to non-Muslims."[59]

The prohibition of giving them of the Zakat money is based on the Hadith of Mu`adh Ibn Jabal when he was sent by the Prophet Muhammad (PBUH) to Yemen:*"It (Zakat) is to be taken from the rich among them and given to the poor among them,"* I.e. the rich among Muslims and the poor among them.[60]

Ibn Al-Mundhir says: *"All people of knowledge we know are unanimous on the fact that a Dhimmi cannot be given of the Zakat on properties."* [61] But Imam Malik, Ahmad, Al-Layth and Abu Thawr say,"It is not allowed to give them from it", if a person gives charity to non-Muslim organizations, he is not allowed to deduct that from the amount he has to pay for the obligatory Zakat. He still has to pay full Zakat from his wealth annually according to the nisab."[62] So some scholars are of the view that non-Muslims should not be given of the money of Zakat except those whose hearts are inclined to Islam, though there is a difference over whether such stipulation is still relevant or not and the permissibility of giving them of the Zakat money is hunted with controversy.

Commentary, Weather Zakat can be Paid to Non-Muslim:

The above-mentioned discussion about the payment of Zakat to the non-Muslims in the light of Islamic Shariah is very clear and has evidences as to how Islamic *Shari'ah give,* assures the basic human rights of the non Muslims, basic natural and material needs of the non-Muslims and to pay the Zakat and Sadaqah from the funds of Baital Mall of Muslims in an Islamic State or a Muslim Country. After going through the views of scholars, who are in favor of paying zakat and those who are against of paying zakat to the non-Muslims, we can infer that zakat can be paid to the non Muslims in the light of Quran and Sunnah. The legal guarantees of the material requirements for the all citizens without any discrimination of Muslims and non- Muslims, is an Islamic duty, of every Muslim and all the rulers of the Muslim countries and with which the West became acquainted only in the beginning of this century, were given by Islamic *Shari'ah* fourteen hundred years ago. This attitude towards religious non-Muslims is of great importance in view of the fact that such non-Muslims are deprived of even basic human rights in the so-called welfare Muslims states or Muslims Countries of the twenty first century.

Conclusion:

Payment of Zakat to non-Muslim is a burning issue thereby gaining interest of the researchers of both the developed and developing Countries. Eminent Muslim scholars around the world have different opinion about the payment of Zakat to non-Muslims. Some leading Islamic jurists, views are based on the Quran and Hadith of Prophet Muhammad (PBUH). Plead that the payment of Zakat to non-Muslims is unlawful. However Sadqah can be given to non-Muslims where as in depth analyses of the era of the Holy prophet (PBUH) and four pious Caliphs reveals considerable examples of giving zakat and sadqah to non- Muslims. It was the practice of Holy Prophet Muhammad (PBUH) and pious caliphs to give Zakat as Muallafa al-Qulub (Thos whose hearts are to be reconciled with Islam and sports to Muslims) to attract the non-Muslims to Islam. As well as some time it would be used to keep silent the opponents of Islam to be helpful for the practices of Islam.

All the teaching of Islam also emphasizes the need to give the poor their rights in such a way that their pride and dignity are well preserved. It is very clear that the state is entrusted with the task of alleviating poverty. Zakat is used for this important purpose to promote the welfare of the society, equality and social justice, without any religious discrimination.

Basically, Islam seeks to promote virtue of Adal and Ihsan among human beings (Muslims and non-Muslims).it is the responsibility of the state to ensure the basic right, fundamental needs of life and social justice in the society. Payment of Zakat to the non-Muslims is of course of obligatory on Muslims, but they are exhorted to spend as much as possible, beyond this compulsory levy, on the general welfare of the community for their own spiritual up lift and to attain beneficent reward in the hereafter.

On the basis of above facts and figures, we can conclude, that there is no harm of paying zakat to non-Muslims, if our intention is to attract the non-Muslims to the Islam. Zakat and all kind of alms may can be allocated, paid and given to the poor and needy non-Muslims in the light of Qurn, Sunnah and Islamic Shari‘ah in a Muslim society. Therefore, we can assume that, the volume of resources flowing through a voluntary sector will be a function of the state of Taqwa of in an Islamic society. Although Muslim scholars agree with this voluntary helpful idea, but there are some questions about its qualitative and quantitative significance in the context of Payment of Zakat to the non-Muslims in Islamic Shari‘ah and the present situation of the non-Muslims in the Muslim countries and Muslims societies in all over the world. This apprehension demand further exploration of ground realities to judge that weather Zakat can be paid to the non-Muslims.

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